

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-3-81

Optional Short Form Tax

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810-3-81-.01 Optional Short Form Tax

810-3-81-.01. Optional Short Form Returns.

(1) An individual who has been a resident of Alabama for a full tax year of 12 months, may elect to file short form 40-A and use the tax tables provided by the Department if,

(a) Total adjusted gross income is not more than,

1. \$20,000.00 if single, head of family or married and filing a separate return, or

2. \$40,000.00 if married and filing a joint return with spouse; and

(b) Income from sources other than salaries and wages is not more than \$1,500.00.

(2) The election to use the short form, or not to use it, is irrevocable after the due date for filing the return - April 15 in case of a calendar year return. The election to use the short form return includes an election to use the optional standard deduction. See Sec. 40-18-15(b) and Reg. 810-3-15-.19.

(3) A husband and wife may elect to file a joint short form return. If this election is made, it is irrevocable after the due date for filing the return. See also Reg. 810-3-27-.01(1)(b).

(4) A short form return may not be used to establish a net operating loss. See Reg. 810-3-15-.22.

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